

nation, was formerly classified to section 993g of this title prior to the general revision of Pub. L. 93-203 by Pub. L. 95-524.

Section 999, Pub. L. 93-203, title VIII, §809, as added Pub. L. 95-524, §2, Oct. 27, 1978, 92 Stat. 2017, related to transfer of funds pursuant to interagency agreement.

A prior section 809 of Pub. L. 93-203, title VIII, as added Pub. L. 95-93, title I, §101, Aug. 5, 1977, 91 Stat. 631, which related to a transfer of funds pursuant to an interagency agreement, was formerly classified to section 993h of this title prior to the general revision of Pub. L. 93-203 by Pub. L. 95-524.

EFFECTIVE DATE OF REPEAL

Section 184(a) of Pub. L. 97-300 provided that the repeal of these sections is effective Oct. 13, 1982.

CHAPTER 18—EMPLOYEE RETIREMENT INCOME SECURITY PROGRAM

SUBCHAPTER I—PROTECTION OF EMPLOYEE BENEFIT RIGHTS

SUBTITLE A—GENERAL PROVISIONS

- Sec.
1001. Congressional findings and declaration of policy.
- (a) Benefit plans as affecting interstate commerce and the Federal taxing power.
 - (b) Protection of interstate commerce and beneficiaries by requiring disclosure and reporting, setting standards of conduct, etc., for fiduciaries.
 - (c) Protection of interstate commerce, the Federal taxing power, and beneficiaries by vesting of accrued benefits, setting minimum standards of funding, requiring termination insurance.
- 1001a. Additional Congressional findings and declaration of policy.
- (a) Effects of multiemployer pension plans.
 - (b) Modification of multiemployer plan termination insurance provisions and replacement of program.
 - (c) Policy.
- 1001b. Findings and declaration of policy.
- (a) Findings.
 - (b) Additional findings.
 - (c) Declaration of policy.
1002. Definitions.
1003. Coverage.

SUBTITLE B—REGULATORY PROVISIONS

PART 1—REPORTING AND DISCLOSURE

1021. Duty of disclosure and reporting.
- (a) Summary plan description and information to be furnished to participants and beneficiaries.
 - (b) Reports to be filed with Secretary of Labor.
 - (c) Terminal and supplementary reports.
 - (d) Notice of failure to meet minimum funding standards.
 - (e) Notice of transfer of excess pension assets to health benefits accounts.
 - (f) Repealed.
 - (g) Reporting by certain arrangements.
 - (h) Simple retirement accounts.
 - (h) Cross reference.
1022. Summary plan description.
1023. Annual reports.
- (a) Publication and filing.
 - (b) Financial statement.
 - (c) Information to be furnished by administrator.

Sec.

- (d) Actuarial statement.
- (e) Statement from insurance company, insurance service, or other similar organizations which sell or guarantee plan benefits.

1024.

- Filing and furnishing of information.
- (a) Filing of annual report with Secretary.
 - (b) Publication of summary plan description and annual report to participants and beneficiaries of plan.
 - (c) Statement of rights.
 - (d) Cross references.

1025.

- Reporting of participant's benefit rights.
- (a) Statement furnished by administrator to participants and beneficiaries.
 - (b) One-per-year limit on reports.
 - (c) Individual statement furnished by administrator to participants setting forth information in administrator's Internal Revenue registration statement and notification of forfeitable benefits.
 - (d) Plans to which more than one unaffiliated employer is required to contribute; regulations.

1026.

Reports made public information.

1027.

Retention of records.

1028.

Reliance on administrative interpretations.

1029.

- Forms.
- (a) Information required on forms.
 - (b) Information not required on forms.
 - (c) Format and content of summary plan description, annual report, etc., required to be furnished to plan participants and beneficiaries.

1030.

Alternative methods of compliance.

1031.

Repeal and effective date.

PART 2—PARTICIPATION AND VESTING

1051.

Coverage.

1052.

Minimum participation standards.

1053.

- Minimum vesting standards.
- (a) Nonforfeitable requirements.
 - (b) Computation of period of service.
 - (c) Plan amendments altering vesting schedule.
 - (d) Nonforfeitable benefits after lesser period and in greater amounts than required.
 - (e) Consent for distribution; present value; covered distributions.

1054.

Benefit accrual requirements.

- (a) Satisfaction of requirements by pension plans.
- (b) Enumeration of plan requirements.
- (c) Employee's accrued benefits derived from employer and employee contributions.
- (d) Employee service which may be disregarded in determining employee's accrued benefits under plan.
- (e) Opportunity to repay full amount of distributions which have been reduced through disregarded employee service.
- (f) Employer treated as maintaining a plan.
- (g) Decrease of accrued benefits through amendment of plan.
- (h) Notice of significant reduction in benefit accruals.
- (i) Prohibition on benefit increases where plan sponsor is in bankruptcy.
- (j) Cross reference.

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Requirement of joint and survivor annuity and preretirement survivor annuity.